

## Alcohol and Tobacco Tax and Trade Bureau, Treasury

## § 28.219

wines under the provisions of this subpart.

(26 U.S.C. 5062)

[T.D. TTB-79, 74 FR 37406, July 28, 2009]

### § 28.213 [Reserved]

### § 28.214 Notice and claim, Form 1582-A (5120.24).

Claim for allowance of drawback of internal revenue taxes on wines removed under the provisions of § 28.211 and § 28.212, shall be prepared by the exporter on Form 1582-A (5120.24), in quadruplicate: *Provided*, That where the withdrawal is for use on aircraft, an extra copy, marked "Consignee's Copy", shall be prepared. Each Form 1582-A (5120.24) shall be given, by the exporter, a serial number beginning with "1" for the first day of January of each year and running consecutively thereafter to December 31, inclusive.

(46 Stat. 690, as amended, 72 Stat. 1336; 19 U.S.C. 1309, 26 U.S.C. 5062)

[25 FR 5734, June 23, 1960. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. TTB-8, 69 FR 3833, Jan. 27, 2004]

### § 28.215 Certificate of tax determination, Form 2605 (5120.20).

Every claim for drawback of tax on Form 1582-A (5120.24) shall be supported by a certificate, Form 2605 (5120.20), which shall be executed, in duplicate, (a) by the person who withdrew the wine from bond on tax determination, certifying that all taxes have been properly determined on such wine, or (b) where the wine was bottled or packaged after tax determination, by the person who did such bottling or packaging, certifying that the wines so bottled or packaged were received in tax-paid status and specifying from whom they were so received. The appropriate TTB officer may require other evidence of tax payment whenever such officer deems it necessary. The exporter is responsible for securing Form 2605 (5120.20), properly executed, and submitting the original of such form with the claim. The exporter shall retain the copy of Form 2605 (5120.20) for his files.

(72 Stat. 1336; 26 U.S.C. 5062)

### § 28.216 Export marks.

In addition to the marks and brands required to be placed on packages or other bulk containers and cases under the provisions of parts 24 of this chapter, the exporter shall mark the word "Export" on the Government side of each case or Government head of each container before removal for export, for use on vessels or aircraft, or for transfer to a foreign-trade zone.

(Sec. 309, Tariff Act of 1930, 46 Stat. 690, as amended (19 U.S.C. 1309); sec. 3, Act of June 18, 1934, 48 Stat. 999, as amended (19 U.S.C. 81c); sec. 201, Pub. L. 85-859, 72 Stat. 1336, as amended (26 U.S.C. 5062))

[T.D. ATF-82, 46 FR 21159, Apr. 9, 1981, as amended by T.D. ATF-299, 55 FR 25034, June 19, 1990; T.D. ATF-372, 61 FR 20725, May 8, 1996]

### § 28.217 Consignment, shipment, and delivery.

The consignment, shipment, and delivery of wines removed under this subpart shall be made under the provisions of subpart M of this part.

(72 Stat. 1336; 26 U.S.C. 5062)

### § 28.218 Disposition of Forms 1582-A (5120.24).

On removal of the wines from the premises, the exporter shall forward one copy of Form 1582-A (5120.24) to the appropriate TTB officer, retain one copy for his files, and deliver the original and remaining copy to the officer to whom the shipment is consigned, or in whose care it is shipped, as required by subpart M of this part. Where the shipment is for delivery for use on aircraft, the copy marked "Consignee's Copy", provided for in § 28.214, shall be forwarded to the airline company at the airport.

(46 Stat. 690, as amended, 48 Stat. 999, as amended, 72 Stat. 1336; 19 U.S.C. 1309, 81c, 26 U.S.C. 5062)

[25 FR 5734, June 23, 1960. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. TTB-8, 69 FR 3833, Jan. 27, 2004]

### § 28.219 Return of wine withdrawn for export with benefit of drawback.

When notice is filed by an exporter as provided in § 28.220, wine on which the tax has been paid or determined, and